***

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

R. S .A. No. 1950 of 2004
Date of decision: 15.11.2007

Harbhajan Singh **...Appellant**

Versus

Municipal Corporation, Ludhiana and another **...Respondents**

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Vikas Bahl, Advocate for the appellant.

Mr. R.S.Bajaj, Advocate for the respondents.

****

RAJESH BINDAL, J.

The plaintiff is in second appeal before this Court against concurrent findings of fact by both the Courts below whereby suit filed by him for permanent injunction restraining the defendants from recovering the house tax of the property in dispute was dismissed.

The case set up by the appellant/plaintiff is that no notice was served upon him and as such assessment order would be bad on account of violation of principles of natural justice and secondly property in question being agricultural land, in terms of provisions of Punjab Municipal Corporation Act, (for short "the Act"), no house tax could be assessed.

Having heard learned counsel for the parties, I am of the view that it would be in the fitness of things in case the appellant is relegated to the remedy of statutory appeal against the impugned assessment order before the Appellate Authority constituted under the Act. The course so being adopted is not seriously objected to by learned counsel for the parties as the appellant/plaintiff would be at liberty to assail the order of assessment on whatever pleas, he sought to raise.

Accordingly, while disposing of the present appeal, I relegate the appellant/plaintiff to the remedy of appeal before the Appellate Authority under the provisions of the Act. As the dispute remained pending before the Courts and during the pendency limitation to file appeal had

***

expired, it is directed that in case appeal is filed by the appellant/plaintiff within two weeks from today, the same would not be dismissed only on account of limitation. However, appellant shall be bound to comply with other conditions for entertainment of the appeal.

The appeal is disposed of in the manner indicated above.

November 15, 2007 **(Rajesh Bindal)**
Pka **Judge**